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Selected Financial Data
Maryland Public Schools
1986 - 87
Part 3 - Analysis of Costs

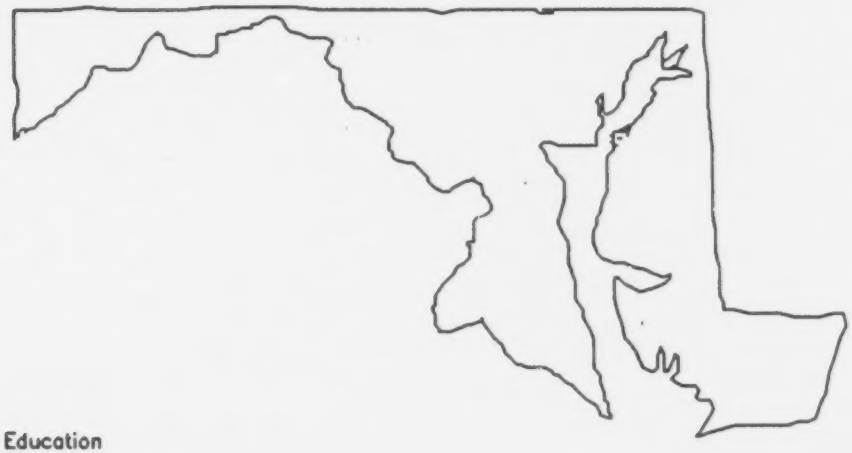

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TABLE 1

Cost per Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service: Prek - 12*

Maryland Public Schools: 1986 - 87

Local Unit	Grand Total	CURRENT EXPENSE				Current Capital Outlay and Debt Service+
		Total	Regular Programs	Transportation	Teachers' Retirement and Social Security	
TOTAL STATE	$4,476.81	$4,299.77	$3,532.87	$ 205.62	$ 561.28	$ 177.04
ALLEGANY	3,675.72	3,591.75	2,888.16	234.59	468.99	83.97
ANNE ARUNDEL	4,285.46	4,126.27	3,358.64	217.93	549.70	159.19
BALTIMORE CITY	3,863.49	3,639.93	3,063.79	120.76	455.37	223.56
BALTIMORE	5,105.89	4,943.28	4,095.20	160.52	687.55	162.61
CALVERT	4,040.41	3,985.15	3,216.80	269.96	498.38	55.26
CAROLINE	3,517.62	3,396.75	2,669.56	292.86	434.32	120.87
CARROLL	3,664.35	3,568.14	2,848.17	248.93	471.04	96.21
CECIL	3,665.20	3,592.76	2,920.84	211.10	460.82	72.44
CHARLES	3,850.52	3,709.62	2,989.40	269.99	450.23	140.90
DORCHESTER	3,971.64	3,862.65	3,114.07	273.13	475.44	108.99
FREDERICK	3,865.91	3,655.38	2,970.38	209.12	475.87	210.53
GARRETT	3,676.35	3,558.42	2,793.69	320.47	444.26	117.93
HARFORD	3,760.48	3,645.30	2,958.89	213.09	473.31	115.18
HOWARD	4,980.03	4,726.69	3,878.75	265.79	582.14	253.34
KENT	4,517.74	4,315.83	3,403.89	389.11	522.82	201.91
MONTGOMERY	5,960.51	5,643.56	4,663.29	236.31	743.96	316.95
PRINCE GEORGE'S	4,441.82	4,324.97	3,550.77	212.63	561.57	116.85
QUEEN ANNE'S	4,347.98	4,262.23	3,407.36	326.59	528.27	85.75
ST. MARY'S	3,939.39	3,898.10	3,161.52	268.97	467.60	41.29
SOMERSET	3,591.26	3,559.04	2,790.87	323.43	444.73	32.22
TALBOT	3,939.21	3,859.43	3,101.68	248.17	509.58	79.78
WASHINGTON	4,103.32	3,934.98	3,242.83	171.16	520.99	168.34
WICOMICO	3,677.34	3,623.26	2,899.72	223.82	499.72	54.08
WORCESTER	4,894.30	4,730.35	3,786.93	313.85	629.57	163.95

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

+ Current Capital Outlay are expenditures of current funds which result in the acquisition of new fixed assets or additions to existing fixed assets; Debt Service expenditures include both principal and interest payments.

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TABLE 2

Cost per Pupil Belonging* for Current Expenses+

Maryland Public Schools: 1986 - 87

Local Unit	ALL COSTS INCLUDING TRANSPORTATION				ALL COSTS EXCLUDING TRANSPORTATION			
	Total Including State Share of Teachers' Retirement and Social Security Cost	Rank	Total Excluding State Share of Teachers' Retirement and Social Security Cost	Rank	Total Including State Share of Teachers' Retirement and Social Security Cost	Rank	Total Excluding State Share of Teachers' Retirement and Social Security Cost	Rank
TOTAL STATE	$4,299.77		$3,738.49		$4,094.15		$3,532.87	
ALLEGANY	3,591.75	20	3,122.76	20	3,357.15	20	2,888.16	20
ANNE ARUNDEL	4,126.27	8	3,576.57	8	3,908.34	8	3,358.64	8
BALTIMORE CITY	3,639.94	17	3,184.56	15	3,519.17	14	3,063.79	14
BALTIMORE	4,943.29	2	4,255.73	2	4,782.76	2	4,095.20	2
CALVERT	3,985.16	9	3,486.77	9	3,715.19	10	3,216.80	10
CAROLINE	3,396.75	24	2,962.43	24	3,103.88	24	2,669.56	24
CARROLL	3,568.15	21	3,097.10	23	3,319.21	21	2,848.17	21
CECIL	3,592.77	19	3,131.94	18	3,381.67	19	2,920.84	18
CHARLES	3,709.63	14	3,259.39	14	3,439.63	16	2,989.40	15
DORCHESTER	3,862.66	12	3,387.21	12	3,589.52	13	3,114.07	12
FREDERICK	3,655.38	15	3,179.51	16	3,446.26	15	2,970.38	16
GARRETT	3,558.42	22	3,114.16	22	3,237.95	22	2,793.69	22
HARFORD	3,645.30	16	3,171.99	17	3,432.20	17	2,958.89	17
HOWARD	4,726.70	4	4,144.55	3	4,460.90	3	3,878.75	3
KENT	4,315.83	6	3,793.01	5	3,926.73	7	3,403.89	7
MONTGOMERY	5,643.57	1	4,899.60	1	5,407.25	1	4,663.29	1
PRINCE GEORGE'S	4,324.98	5	3,763.40	6	4,112.34	5	3,550.77	5
QUEEN ANNE'S	4,262.23	7	3,733.96	7	3,935.63	6	3,407.36	6
ST. MARY'S	3,898.11	11	3,430.50	10	3,629.13	11	3,161.52	11
SOMERSET	3,557.28	23	3,114.31	21	3,233.84	23	2,790.87	23
TALBOT	3,859.43	13	3,349.85	13	3,611.26	12	3,101.68	13
WASHINGTON	3,934.99	10	3,413.99	11	3,763.82	9	3,242.83	9
WICOMICO	3,623.26	18	3,123.54	19	3,399.44	18	2,899.72	19
WORCESTER	4,730.35	3	4,100.78	4	4,416.50	4	3,786.93	4

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

+ Includes the following expenditures: Administration, Instruction, Student Personnel Services, Health Services, Student Transportation, Operation and Maintenance of Plant and Fixed Charges; excludes Adult Education, Food Service operations, Outgoing Transfers, Community Services, and equipment.

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TABLE 3

Cost per Pupil Belonging* for Current Expenses+

Maryland Public Schools: 1986 - 87

Local Unit	Total Cost per Pupil Cost	R	Administration Cost	R	Instruction Cost	R	Special Education Cost	R	Student Personnel Services Cost	R	Health Services Cost	R	Student Transportation Cost	R	Operation of Plant Cost	R	Maintenance of Plant Cost	R	Fixed Charges Cost	R
TOTAL STATE	$3,738.49		$191.03		$2,140.19		$344.19		$ 21.17		$ 8.66		$205.62		$368.52		$115.99		$343.09	
ALLEGANY	3,122.76	20	135.84	22	1,826.92	19	215.40	21	15.91	14	0.44	17	234.59	15	323.74	13	61.81	23	308.07	8
ANNE ARUNDEL	3,576.57	8	162.27	16	2,134.61	6	286.82	11	27.85	2	0.00	23	217.93	17	344.98	8	118.23	7	283.86	13
BALTIMORE CITY	3,184.56	15	167.44	15	1,669.64	24	450.25	2	20.33	11	0.00	24	120.76	24	374.37	6	85.01	17	296.83	10
BALTIMORE	4,255.73	2	178.35	13	2,558.02	2	357.21	3	26.91	4	19.70	4	160.52	23	441.87	1	140.16	3	372.95	2
CALVERT	3,486.77	9	192.73	8	1,982.79	11	286.00	12	27.63	3	1.14	15	269.96	9	302.85	17	96.98	12	326.65	6
CAROLINE	2,962.43	24	158.72	17	1,760.92	22	204.74	22	12.80	22	0.48	16	292.86	6	274.16	20	54.57	24	203.13	24
CARROLL	3,097.10	23	142.62	20	1,878.64	16	230.43	19	13.97	20	17.85	7	248.93	12	260.97	24	78.49	20	225.18	22
CECIL	3,131.94	18	149.23	19	1,854.98	17	237.48	17	14.71	18	5.44	12	211.10	20	304.66	16	108.65	9	245.66	18
CHARLES	3,259.39	14	151.48	18	1,805.45	20	315.26	8	24.01	6	0.22	19	269.99	8	341.01	10	92.61	14	259.32	17
DORCHESTER	3,387.21	12	190.26	9	1,940.20	13	241.99	16	18.65	12	5.58	11	273.13	7	323.62	14	100.14	11	293.59	12
FREDERICK	3,179.51	16	184.71	11	1,903.41	15	202.13	23	9.04	23	1.71	14	209.12	21	344.46	9	96.71	13	228.19	21
GARRETT	3,114.16	22	134.22	23	1,767.61	21	253.78	14	21.74	8	0.22	20	320.47	4	266.56	23	67.85	22	281.68	14
HARFORD	3,171.99	17	107.92	24	1,952.72	12	196.97	24	15.42	16	19.49	5	213.09	18	316.75	15	89.24	15	260.35	16
HOWARD	4,144.55	3	264.74	2	2,380.50	4	326.38	6	15.96	13	25.99	1	265.79	11	391.45	3	129.29	5	344.41	4
KENT	3,793.01	5	230.55	3	2,032.63	9	319.46	7	8.66	24	0.05	21	389.11	1	360.20	7	158.60	1	293.72	11
MONTGOMERY	4,899.60	1	315.86	1	2,797.36	1	460.92	1	15.44	15	0.36	18	236.31	14	384.21	4	139.23	4	549.88	1
PRINCE GEORGE'S	3,763.40	6	170.23	14	2,071.55	7	345.17	4	28.63	1	19.17	6	212.63	19	397.42	2	149.82	2	368.75	3
QUEEN ANNE'S	3,733.96	7	178.83	12	2,146.84	5	314.85	9	26.61	5	21.68	2	326.59	2	272.73	21	111.94	8	333.85	5
ST. MARY'S	3,430.50	10	186.74	10	1,852.56	18	342.16	5	20.72	10	2.23	13	268.97	10	333.86	12	124.90	6	298.32	9
SOMERSET	3,114.31	21	225.06	4	1,699.93	23	245.20	15	13.40	21	16.60	9	323.43	3	266.60	22	82.44	19	242.59	19
TALBOT	3,349.85	13	196.67	6	2,031.37	10	258.48	13	21.45	9	6.49	10	248.17	13	287.95	18	76.86	21	222.38	23
WASHINGTON	3,413.99	11	195.00	7	2,040.54	8	233.10	18	14.83	17	0.01	22	171.16	22	382.73	5	101.17	10	275.41	15
WICOMICO	3,123.54	19	136.67	21	1,914.18	14	215.77	20	14.19	19	16.90	8	223.82	16	280.22	19	82.50	18	239.26	20
WORCESTER	4,100.78	4	197.21	5	2,507.61	3	299.78	10	23.91	7	20.74	3	313.85	5	338.38	11	85.80	16	313.47	7

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

+ State share of Teachers' Retirement and Social Security are not included.

Note : R = Rank

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TABLE 4

Cost per Pupil Attending* for Current Expenses+

Maryland Public Schools: 1986 - 87

Local Unit	Total Cost per Pupil Cost	R	Administration Cost	R	Instruction Cost	R	Special Education Cost	R	Student Personnel Services Cost	R	Health Services Cost	R	Student Transportation Cost	R	Operation of Plant Cost	R	Maintenance of Plant Cost	R	Fixed Charges Cost	R
TOTAL STATE	$4,060.10		$207.46		$2,324.31		$373.80		$ 22.99		$ 9.41		$223.30		$400.23		$125.97		$372.60	
ALLEGANY	3,320.56	20	144.45	22	1,942.64	19	229.04	20	16.92	13	0.46	17	249.45	15	344.25	14	65.73	23	327.59	9
ANNE ARUNDEL	3,820.76	8	173.35	16	2,280.35	6	306.40	11	29.75	2	0.00	24	232.81	17	368.53	9	126.31	7	303.24	13
BALTIMORE CITY	3,703.03	10	194.70	12	1,941.47	20	523.56		23.64	8	0.01	23	140.42	24	435.32	2	98.85	15	345.16	7
BALTIMORE	4,544.14	2	190.44	14	2,731.37	2	381.42	3	28.73	4	21.03	4	171.40	23	471.82	1	149.66	3	398.22	3
CALVERT	3,708.17	9	204.97	8	2,108.70	11	304.16	12	29.39	3	1.22	15	287.11	10	322.08	17	103.13	13	347.39	6
CAROLINE	3,145.79	24	168.55	17	1,869.91	23	217.42	23	13.59	22	0.51	16	310.99	6	291.13	21	57.95	24	215.71	24
CARROLL	3,303.10	23	152.10	20	2,003.59	17	245.75	19	14.90	20	19.03	7	265.49	12	278.33	24	83.71	20	240.16	22
CECIL	3,410.76	17	162.52	18	2,020.11	16	258.63	16	16.02	17	5.92	12	229.89	19	331.78	16	118.32	9	267.53	18
CHARLES	3,489.15	15	162.16	19	1,932.72	21	337.49	8	25.71	6	0.23	19	289.02	8	365.05	10	99.14	14	277.60	16
DORCHESTER	3,604.47	13	202.46	9	2,064.65	13	257.51	17	19.85	12	5.94	11	290.65	7	344.38	13	106.56	11	312.42	12
FREDERICK	3,422.47	16	198.82	11	2,048.86	14	217.57	22	9.73	23	1.84	14	225.10	21	370.78	8	104.10	12	245.62	21
GARRETT	3,305.43	22	142.46	23	1,876.18	22	269.37	14	23.08	9	0.23	20	340.15	4	282.93	23	72.01	22	298.98	14
HARFORD	3,370.32	18	114.67	24	2,074.81	12	209.28	24	16.39	16	20.71	6	226.42	20	336.55	15	94.82	16	276.63	17
HOWARD	4,388.55	3	280.32	2	2,520.65	4	345.59	6	16.90	14	27.52	1	281.44	11	414.50	4	136.90	5	364.68	4
KENT	4,035.42	6	245.28	3	2,162.53	9	339.87	7	9.21	24	0.05	21	413.98	1	383.22	7	168.73	1	312.49	11
MONTGOMERY	5,263.56	1	339.32	1	3,005.15	1	495.16	2	16.58	15	0.39	18	253.86	14	412.75	5	149.57	4	590.73	1
PRINCE GEORGE'S	4,097.65	5	185.35	15	2,255.53	7	375.83	4	31.17	1	20.88	5	231.51	18	432.72	3	163.12	2	401.50	2
QUEEN ANNE'S	3,986.46	7	190.92	13	2,292.02	5	336.14	9	28.41	5	23.15	2	348.68	2	291.17	20	119.51	8	356.43	5
ST. MARY'S	3,673.44	11	199.96	10	1,983.76	18	366.39	5	22.19	11	2.39	13	288.02	9	357.50	12	133.74	6	319.45	10
SOMERSET	3,353.62	19	242.35	4	1,830.56	24	264.04	15	14.43	21	17.87	9	348.28	3	287.08	22	88.77	18	261.23	19
TALBOT	3,559.86	14	209.01	5	2,158.72	10	274.68	13	22.79	10	6.90	10	263.73	13	306.00	18	81.68	21	236.32	23
WASHINGTON	3,624.15	12	207.00	7	2,166.15	8	247.45	18	15.75	18	0.01	22	181.70	22	406.29	6	107.40	10	292.37	15
WICOMICO	3,311.33	21	144.88	21	2,029.26	15	228.75	21	15.04	19	17.92	8	237.28	16	297.07	19	87.46	19	253.64	20
WORCESTER	4,338.11	4	208.62	6	2,652.73	3	317.13	10	25.29	7	21.94	3	332.01	5	357.96	11	90.77	17	331.61	8

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

+ State share of Teachers' Retirement and Social Security are not included.

Note : R = Rank

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TABLE 5

Cost per Pupil Belonging* Excluding Federal Funds:

Maryland Public Schools: 1986 - 87

Local Unit	Total Current Expenses	Current Expense Excluding Transportation	Student Transportation	Administration	Instruction	Special Education	Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Fixed Charges
TOTAL STATE	$3,581.30	$3,376.25	$ 205.05	$ 179.10	$2,056.80	$ 316.26	$ 20.79	$ 8.47	$ 368.17	$ 115.97	$ 310.65
ALLEGANY	2,970.74	2,736.15	234.59	122.73	1,754.34	184.99	15.74	0.44	323.61	61.81	272.45
ANNE ARUNDEL	3,467.82	3,249.90	217.91	158.96	2,080.10	260.37	27.85	0.00	344.98	118.23	259.39
BALTIMORE CITY	2,858.57	2,738.58	119.98	137.58	1,471.74	419.45	19.00	0.00	374.37	85.01	231.40
BALTIMORE	4,149.89	3,989.42	160.47	170.37	2,505.66	335.38	26.16	19.29	439.76	140.16	352.61
CALVERT	3,334.82	3,065.22	269.60	175.48	1,914.50	255.29	27.63	1.14	302.49	96.98	291.68
CAROLINE	2,779.25	2,486.67	292.57	142.71	1,670.01	161.39	12.80	0.48	273.98	54.57	170.70
CARROLL	2,998.20	2,749.26	248.93	136.65	1,839.56	197.23	13.97	17.85	260.97	78.49	204.52
CECIL	3,007.13	2,796.77	210.36	143.02	1,788.16	211.12	14.71	5.44	304.59	108.65	221.06
CHARLES	3,119.80	2,850.21	269.59	134.63	1,744.00	279.65	24.01	0.22	340.90	92.61	234.15
DORCHESTER	3,086.68	2,817.31	269.37	175.77	1,783.83	187.90	16.29	0.19	321.04	99.14	233.12
FREDERICK	3,086.36	2,877.23	209.12	179.78	1,864.73	172.48	9.04	1.71	344.46	96.71	208.30
GARRETT	2,871.76	2,551.29	320.47	120.68	1,641.03	203.44	21.74	0.22	266.34	67.85	229.94
HARFORD	3,075.85	2,862.76	213.09	104.80	1,901.99	176.49	15.42	19.49	316.75	89.24	238.54
HOWARD	4,066.41	3,800.62	265.79	260.78	2,349.52	297.92	15.96	25.85	391.45	129.29	329.82
KENT	3,616.34	3,227.22	389.11	211.70	1,954.42	273.94	8.66	0.05	360.07	158.60	259.76
MONTGOMERY	4,802.83	4,566.95	235.87	310.12	2,752.68	438.12	15.44	0.36	384.18	139.23	526.79
PRINCE GEORGE'S	3,622.10	3,411.23	210.86	158.64	1,995.50	321.90	28.63	19.08	397.35	149.82	340.28
QUEEN ANNE'S	3,494.14	3,169.68	324.46	159.39	2,040.26	246.85	26.61	21.06	267.49	111.94	296.04
ST. MARY'S	3,229.45	2,960.47	268.97	179.37	1,748.66	295.78	18.55	0.31	333.86	124.90	259.00
SOMERSET	2,818.09	2,496.34	321.75	183.56	1,598.65	163.21	12.27	8.91	265.63	80.66	183.42
TALBOT	3,183.73	2,936.20	247.52	183.32	1,945.51	219.10	21.45	6.49	287.95	76.86	195.50
WASHINGTON	3,239.36	3,068.21	171.14	181.00	1,954.88	197.39	14.83	0.00	382.50	101.17	236.41
WICOMICO	2,981.55	2,757.95	223.59	127.63	1,835.69	191.23	14.19	16.52	280.07	82.50	210.08
WORCESTER	3,861.14	3,548.87	312.27	175.40	2,381.70	263.98	23.09	20.66	338.10	85.80	260.11

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

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T A B L E 6

Cost per Pupil Belonging* Excluding Federal Funds:

Maryland Public Schools: 1986 - 87

Local Unit	Total Current Expenses	Current Expense Excluding Transportation	Student Transportation	Administration	Instruction	Special Education	Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Fixed Charges
TOTAL STATE	$3,581.30	$3,376.25	$ 205.05	$ 179.10	$2,056.80	$ 316.26	$ 20.79	$ 8.47	$ 368.17	$ 115.97	$ 310.65
ALLEGANY	2,970.74	2,736.15	234.59	122.73	1,754.34	184.99	15.74	0.44	323.61	61.81	272.45
ANNE ARUNDEL	3,467.82	3,249.90	217.91	158.96	2,080.10	260.37	27.85	0.00	344.98	118.23	259.39
BALTIMORE CITY	2,858.57	2,738.58	119.98	137.58	1,471.74	419.45	19.00	0.00	374.37	85.01	231.40
BALTIMORE	4,149.89	3,989.42	160.47	170.37	2,505.66	335.38	26.16	19.29	439.76	140.16	352.61
CALVERT	3,334.82	3,065.22	269.60	175.48	1,914.50	255.29	27.63	1.14	302.49	96.98	291.68
CAROLINE	2,779.25	2,486.67	292.57	142.71	1,670.01	161.39	12.80	0.48	273.98	54.57	170.70
CARROLL	2,998.20	2,749.26	248.93	136.65	1,839.56	197.23	13.97	17.85	260.97	78.49	204.52
CECIL	3,007.13	2,796.77	210.36	143.02	1,788.16	211.12	14.71	5.44	304.59	108.65	221.06
CHARLES	3,119.80	2,850.21	269.59	134.63	1,744.00	279.65	24.01	0.22	340.90	92.61	234.15
DORCHESTER	3,086.68	2,817.31	269.37	175.77	1,783.83	187.90	16.29	0.19	321.04	99.14	233.12
FREDERICK	3,086.36	2,877.23	209.12	179.78	1,864.73	172.48	9.04	1.71	344.46	96.71	208.30
GARRETT	2,871.76	2,551.29	320.47	120.68	1,641.03	203.44	21.74	0.22	266.34	67.85	229.94
HARFORD	3,075.85	2,862.76	213.09	104.80	1,901.99	176.49	15.42	19.49	316.75	89.24	238.54
HOWARD	4,066.41	3,800.62	265.79	260.78	2,349.52	297.92	15.96	25.85	391.45	129.29	329.82
KENT	3,616.34	3,227.22	389.11	211.70	1,954.42	273.94	8.66	0.05	360.07	158.60	259.76
MONTGOMERY	4,802.83	4,566.95	235.87	310.12	2,752.68	438.12	15.44	0.36	384.18	139.23	526.79
PRINCE GEORGE'S	3,622.10	3,411.23	210.86	158.64	1,995.50	321.90	28.63	19.08	397.35	149.82	340.28
QUEEN ANNE'S	3,494.14	3,169.68	324.46	159.39	2,040.26	246.85	26.61	21.06	267.49	111.94	296.04
ST. MARY'S	3,229.45	2,960.47	268.97	179.37	1,748.66	295.78	18.55	0.31	333.86	124.90	259.00
SOMERSET	2,818.09	2,496.34	321.75	183.56	1,598.65	163.21	12.27	8.91	265.63	80.66	183.42
TALBOT	3,183.73	2,936.20	247.52	183.32	1,945.51	219.10	21.45	6.49	287.95	76.86	195.50
WASHINGTON	3,239.36	3,068.21	171.14	181.00	1,954.88	197.39	14.83	0.00	382.50	101.17	236.41
WICOMICO	2,981.55	2,757.95	223.59	127.63	1,835.69	191.23	14.19	16.52	280.07	82.50	210.08
WORCESTER	3,861.14	3,548.87	312.27	175.40	2,381.70	263.98	23.09	20.66	338.10	85.80	260.11

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

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Table 7

Average Salaries of Instructional Positions: Maryland Public Schools: October, 1986

Local Unit	Average Instructional Salary	School Administrators			Instructional Positions					
		Average	Principals	Vice-Principals	Average	Teacher	Therapist	Guidance	Librarians	Psychologists
State Average	$29,895	$44,462	$47,162	$41,149	$29,120	$28,893	$27,661	$33,702	$30,967	$35,292
Allegany	26,401	35,630	36,971	32,680	25,961	25,961	22,646	27,591	24,560	28,817
Anne Arundel	29,907	48,742	52,069	44,266	28,925	28,570	26,957	36,515	30,126	38,108
Baltimore City	27,202	41,077	45,143	37,000	26,397	26,332	20,272	29,941	27,533	23,683
Baltimore	32,923	46,005	48,079	44,462	32,041	31,762	29,459	36,301	33,362	41,634
Calvert	29,174	42,572	47,475	37,996	28,356	28,097	26,532	33,160	30,510	33,464
Caroline	23,795	36,107	38,019	31,902	23,111	23,028	20,741	25,684	25,473	26,590
Carroll	27,159	39,850	42,108	37,335	26,509	26,407	23,785	29,510	28,111	29,706
Cecil	25,574	42,098	43,858	38,719	24,702	24,575	23,237	27,896	24,975	36,571
Charles	26,720	37,526	40,494	33,851	26,205	25,887	25,970	32,990	28,259	29,505
Dorchester	25,753	36,979	38,446	34,165	25,100	24,981	24,033	26,730	26,594	28,380
Frederick	26,931	40,852	43,129	38,575	26,149	25,975	23,308	29,748	29,123	35,936
Garrett	23,476	35,322	36,212	31,929	22,712	22,090	25,406	27,081	24,840	31,428
Harford	27,661	39,710	42,895	37,186	26,977	26,852	24,120	31,145	27,415	29,161
Howard	29,285	46,938	51,349	42,085	28,426	28,178	27,657	33,626	30,264	33,304
Kent	24,877	36,768	39,997	31,117	24,043	24,224	23,361	28,374	23,911	30,888
Montgomery	34,626	53,608	56,740	49,517	33,774	33,508	30,961	37,111	36,595	48,090
Prince George's	31,613	47,234	48,910	43,274	30,948	30,785	29,750	34,444	32,702	37,689
Queen Anne's	29,596	45,388	47,654	37,024	28,865	28,816	27,367	32,665	24,339	29,559
St. Mary's	24,895	34,510	35,936	31,963	24,374	24,217	21,719	28,263	26,790	36,422
Somerset	22,114	29,043	29,775	27,285	21,574	21,493	21,469	27,878	19,775	20,500
Talbot	26,017	37,207	39,170	33,935	25,293	25,143	22,870	31,339	25,484	34,688
Washington	27,139	39,314	40,790	36,128	26,476	26,443	23,519	29,362	25,482	33,324
Wicomico	25,829	37,573	41,057	33,373	25,165	25,085	23,235	27,944	24,786	32,282
Worcester	29,063	42,428	44,054	39,409	28,336	28,188	27,326	30,815	29,420	30,691

TABLE 8

Percent Distribution of Current Expenses: Maryland Public Schools: 1986 - 87

Local Unit	Student Transportation	Administration	INSTRUCTION Regular	Special Education	Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	FIXED CHARGES Local Share	FIXED CHARGES State Share	Community Services	Outgoing Transfers*	Current Capital Outlay
STATE AVERAGE	4.8%	4.3%	48.4%	7.7%	0.5%	0.2%	8.3%	3.1%	7.7%	12.6%	0.2%	1.1%	1.1%
ALLEGANY	6.7	3.7	49.6	5.8	0.4	+	8.8	2.0	6.3	12.7	0.3	0.1	1.5
ANNE ARUNDEL	5.1	3.9	50.8	6.8	0.7	+	8.1	3.1	6.7	13.0	+	0.8	1.1
BALTIMORE CITY	3.2	4.4	44.3	11.9	0.5	+	9.9	3.0	7.8	12.0	+	2.2	0.8
BALTIMORE	3.3	3.5	50.6	7.0	0.5	0.4	8.7	3.2	7.3	13.5	0.1	1.0	0.9
CALVERT	6.6	4.7	49.1	7.0	0.7	+	7.5	2.4	8.0	12.3	0.4	0.5	0.8
CAROLINE	8.2	4.4	49.2	5.7	0.4	+	7.7	2.2	5.7	12.1	0.2	1.8	2.5
CARROLL	6.8	3.9	51.1	6.2	0.4	0.5	7.1	2.8	6.1	12.7	0.2	0.5	1.6
CECIL	5.7	4.1	50.5	6.5	0.4	0.1	8.3	3.5	6.7	12.6	0.2	0.5	0.9
CHARLES	6.9	3.9	46.5	8.1	0.6	+	8.7	2.9	6.6	11.5	1.3	0.5	2.4
DORCHESTER	7.0	4.8	49.6	6.2	0.5	0.1	8.2	2.7	7.5	12.1	0.2	0.5	0.7
FREDERICK	5.7	4.8	50.1	5.3	0.2	+	9.0	3.0	6.0	12.5	0.2	0.3	2.6
GARRETT	8.5	3.6	46.9	6.7	0.6	+	7.1	2.8	7.5	11.8	0.2	1.3	3.1
HARFORD	5.9	2.9	52.4	5.3	0.4	0.5	8.5	2.9	7.0	12.7	0.1	0.5	0.9
HOWARD	5.3	5.3	47.7	6.5	0.3	0.5	7.8	3.5	6.9	11.7	1.2	1.3	2.0
KENT	9.0	5.0	44.8	7.0	0.2	+	7.8	4.7	6.4	11.4	0.8	0.4	2.5
MONTGOMERY	4.6	5.4	48.2	7.9	0.3	+	6.6	2.8	9.4	12.7	0.1	1.3	0.8
PRINCE GEORGE'S	4.8	3.8	47.0	7.8	0.6	0.4	9.0	3.6	8.3	12.7	0.2	1.1	0.7
QUEEN ANNE'S	7.7	4.1	49.1	7.2	0.6	0.5	6.2	2.9	7.6	12.0	0.3	0.6	1.2
ST. MARY'S	6.9	4.7	46.7	8.6	0.5	0.1	8.4	3.4	7.5	11.7	0.4	0.3	0.9
SOMERSET	8.8	6.2	47.5	6.7	0.4	0.5	7.3	2.3	6.6	12.2	0.8	+	0.9
TALBOT	6.2	4.9	51.1	6.5	0.5	0.2	7.2	2.4	5.6	12.8	0.4	1.0	1.1
WASHINGTON	4.5	4.8	50.4	5.7	0.4	+	9.4	2.9	6.8	12.8	0.7	0.5	1.2
WICOMICO	5.9	3.6	50.8	5.7	0.4	0.4	7.4	2.6	8.2	13.2	0.2	0.5	0.9
WORCESTER	6.4	4.0	51.4	6.1	0.5	0.4	6.9	2.4	6.4	12.8	0.1	0.1	2.4

* Includes transfers made to other Maryland Local Units

+ Less than 0.1 percent

NOTE: Percentages may not equal 100% due to rounding

TABLE 9

Percent Distribution of Day School Current Expenses
Maryland Public Schools: 1986 - 87

Local Unit	Student Transportation	Administration	INSTRUCTION Regular	INSTRUCTION Special Education	Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Fixed Charges*
STATE AVERAGE	5.6	5.1	57.0	9.1	0.6	0.2	9.8	3.6	9.1
ALLEGANY	7.8	4.3	58.1	6.8	0.5	+	10.3	2.4	9.8
ANNE ARUNDEL	6.0	4.5	59.7	7.9	0.8	+	9.6	3.7	7.9
BALTIMORE CITY	3.8	5.2	52.1	14.0	0.6	+	11.6	3.5	9.2
BALTIMORE	3.9	4.1	59.9	8.3	0.6	0.5	10.3	3.7	8.7
CALVERT	7.7	5.5	57.0	8.2	0.8	+	8.7	2.8	9.3
CAROLINE	9.8	5.3	59.0	6.9	0.4	+	9.2	2.6	6.8
CARROLL	8.0	4.5	60.2	7.3	0.4	0.6	8.3	3.3	7.2
CECIL	6.7	4.7	58.8	7.5	0.5	0.2	9.7	4.1	7.8
CHARLES	8.2	4.6	55.2	9.6	0.7	+	10.4	3.4	7.9
DORCHESTER	8.0	5.6	57.3	7.1	0.5	0.2	9.5	3.2	8.6
FREDERICK	6.8	5.7	59.4	6.3	0.3	0.1	10.7	3.6	7.1
GARRETT	10.2	4.3	56.1	8.1	0.7	+	8.5	3.3	8.9
HARFORD	6.8	3.4	61.1	6.2	0.5	0.6	9.9	3.4	8.1
HOWARD	6.3	6.3	56.8	7.8	0.4	0.6	9.3	4.2	8.2
KENT	10.6	5.9	52.8	8.2	0.2	+	9.2	5.5	7.5
MONTGOMERY	5.4	6.3	56.6	9.3	0.3	+	7.7	3.3	11.0
PRINCE GEORGE'S	5.6	4.5	55.0	9.1	0.8	0.5	10.5	4.2	9.7
QUEEN ANNE'S	9.0	4.7	57.1	8.3	0.7	0.6	7.2	3.4	8.8
ST. MARY'S	8.0	5.4	53.8	9.9	0.6	0.1	9.7	3.9	8.6
SOMERSET	10.3	7.1	55.1	7.8	0.4	0.5	8.5	2.7	7.7
TALBOT	7.4	5.8	60.3	7.7	0.6	0.2	8.5	2.8	6.6
WASHINGTON	5.3	5.7	59.3	6.8	0.4	+	11.1	3.4	8.0
WICOMICO	7.1	4.3	61.0	6.9	0.5	0.5	8.9	3.2	7.6
WORCESTER	7.6	4.8	60.9	7.2	0.6	0.5	8.2	2.8	7.6

* Expenditures for State Share of Teachers' Retirement and Social Security are not included.

+ Less than 0.1 percent

NOTE: Percentages may not equal 100% due to rounding

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TABLE 10

Historical Value of Maryland Public School Property* per Pupil Belonging+ : 1986 - 87

Local Unit	Total Value		Land & Buildings	Furniture & Equipment
	Amount	per Pupil		
TOTAL STATE	$3,636,121,061	$ 5,621	$3,014,386,409	$ 621,734,651
ALLEGANY	1,638,298	147	1,421,250	217,048
ANNE ARUNDEL	373,418,758	6,074	300,578,092	72,840,666
BALTIMORE CITY	652,650,025	6,101	509,022,635	143,627,390
BALTIMORE	406,879,554	5,275	372,019,267	34,860,287
CALVERT	496,850	60	413,464	83,386
CAROLINE	18,808,935	4,354	17,662,601	1,146,334
CARROLL	113,343,218	6,059	101,631,075	11,712,143
CECIL	51,766,290	4,501	43,374,000	8,392,290
CHARLES	110,623,953	6,705	90,629,803	19,994,150
DORCHESTER	62,467,490	13,160	62,467,490	N/A
FREDERICK	138,515,454	5,899	105,484,210	33,031,244
GARRETT	44,067,907	8,765	40,913,280	3,154,627
HARFORD	141,223,591	5,205	128,122,403	13,101,188
HOWARD	159,631,647	6,415	122,034,541	37,597,106
KENT	20,161,399	8,977	14,969,843	5,191,555
MONTGOMERY	588,337,929	6,478	473,075,213	115,262,716
PRINCE GEORGE'S	455,956,318	4,598	372,450,815	83,505,503
QUEEN ANNE'S	N/A	N/A	N/A	N/A
ST. MARY'S	57,694,498	5,232	47,117,829	10,576,669
SOMERSET	18,101,600	5,534	18,101,600	N/A
TALBOT	21,212,953	5,919	16,696,620	4,516,333
WASHINGTON	86,891,383	5,231	86,891,383	N/A
WICOMICO	69,970,210	6,306	52,100,730	17,869,480
WORCESTER	42,262,800	8,550	37,208,264	5,054,536

* Excludes construction in progress.

+ Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

Includes furniture and equipment.